

# Annual Reports

of the

Town Officers

and

Inventory of Polls and  
Ratable Property

of

**NELSON**

NEW HAMPSHIRE

*for the year ending*

DECEMBER 31

1947



SENTINEL PRINTING COMPANY  
KEENE, N. H.  
1948





ANNUAL REPORTS  
OF THE  
**TOWN OFFICERS**  
AND  
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OF  
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## TOWN OFFICERS

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### Selectmen

NEWTON D. TOLMAN      BERNARD F. RICHARDSON  
WILMER C. TOLMAN

### Moderator

GORDON F. TOLMAN

### Town Clerk

MILDRED QUIGLEY

### Tax Collector

FRANK E. UPTON

### Treasurer

FLORENCE TOLMAN

### Road Agent

EDWARD F. MURDOUGH

### Constable

HAROLD TOMPKINS

### Police Officers

HOWARD TOMPKINS      FRANK E. UPTON JR.

### Overseer of the Poor

RUBY MURDOUGH

### Trustee of Trust Funds

CORA TOLMAN

### Sexton

MAURICE TOLMAN

### Trustee of Library

D. PAGE WHEELWRIGHT

### Auditor

FRANCIS TOLMAN

## THE STATE OF NEW HAMPSHIRE

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### TOWN WARRANT

To the Inhabitants of the Town of Nelson in the County of Cheshire in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at the town hall in said Nelson on Tuesday, the 9th day of March, next at nine of the clock in the forenoon, to act upon the following subjects:

1. To choose all necessary Town Officers for the year ensuing.
2. To raise such sums of money as may be necessary to defray town charges for the ensuing year and make appropriations of the same.
3. To see what sum of money the town will raise and appropriate for repairing highways and bridges, or take any action relating thereto.
4. To see if the Town will raise and appropriate the sum of \$337.69 for the construction of class V highways, the State to contribute \$1,350.77.
5. To see if the Town will raise and appropriate the sum of \$200.00 for White Pine Blister Rust work, or take any action relating thereto.
6. To see if the Town will raise and appropriate money for calcium chloride for Class V Roads, or take any action relating thereto.
7. To see if the Town will give the selectmen the right to borrow money in anticipation of taxes.



8. To see what sum of money the town will raise and appropriate for Memorial Day.

9. To see what sum of money the Town will raise and appropriate for Old Home Day.

10. To see if the Town will raise and appropriate the sum of \$45.00 for support of the Monadnock Region Association, or take any action relating thereto.

11. To see if the Town will raise and appropriate the sum of \$200.00 for the purchase of fire equipment.

12. To see what sum of money the Town will raise and appropriate for the support of the library.

13. To see if the Town will raise and appropriate the sum of \$400.00 for the purchase of a bronze tablet inscribed with the names of Town of Nelson soldiers in World Wars One and Two.

14. To see if the Town will raise and appropriate a sum of money to be used in preparing a town history, or take any action relating thereto.

15. To see if the Town will raise and appropriate a sum of money to be added to the capital reserve fund for the purchase of new equipment.

16. To see if the Town will raise and appropriate the sum of \$300.00 for snow fence, or take any action relating thereto.

17. To see if the Town will raise and appropriate a sum of money for the purchase of a new road scraper, or take any action relating thereto.

18. To see if the Town will raise and appropriate the sum of \$500.00 to be used in repairs to the town road leading to the property of Wm. McIntyre.

19. To transact any other business which may legally come before this meeting.

Given under our hands and seal, this 16th day of February, in the year of our Lord nineteen hundred and forty-eight.

NEWTON F. TOLMAN,  
BERNARD F. RICHARDSON,  
WILMER C. TOLMAN,  
Selectmen of Nelson.

A true copy of Warrant—Attest:

NEWTON F. TOLMAN,  
BERNARD F. RICHARDSON,  
WILMER C. TOLMAN,  
Selectmen of Nelson.



## BUDGET

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ESTIMATES OF REVENUE AND EXPENDITURES FOR  
THE ENSUING YEAR JAN. 1, 1948 TO DEC. 31, 1948  
COMPARED WITH  
ESTIMATED AND ACTUAL REVENUE, APPROPRIA-  
TIONS AND EXPENDITURES OF THE PREVIOUS  
YEAR JAN. 1, 1947 TO DEC. 31, 1947

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### SOURCES OF REVENUE

	Estimated Revenue Previous Year 1947	Actual Revenue Previous Year 1947	Estimated Revenue Ensuing Year 1948
From state:			
Interest and dividends tax	\$721 85	\$595 55	\$595 55
Railroad tax	40	41	41
Savings bank tax	60 00	89 62	89 62
Reimbursement a/c old age assistance		18 84	
Bounties		48 00	50 00
From local sources except taxes:			
Business licenses and permits		75	75
Rent of town hall and other buildings		126 00	
Income of departments:			
Dog taxes		92 40	92 40
(a) Highway, including rental of equipment		144 00	
Private road work		50 00	
Rebate on roofing		12 18	
Motor vehicle permit fees	315 00	471 02	471 02
Withdrawals from capital reserve funds	1,000 00	1,000 00	500 00

	Estimated Revenue Previous Year 1947	Actual Revenue Previous Year 1947	Estimated Revenue Ensuing Year 1948
Amount raised by issue of bonds or notes:			
New tractor	5,860 00	5,860 00	
Anticipation of taxes		5,000 00	2,500 00
†Cash surplus	150 00		
From local taxes other than property taxes:			
(a) Poll taxes—Regular			
@ \$2	224 00	158 00	158 00
Total revenues from all sources except property taxes	\$1,247 25	\$13,666 77	\$4,457 75
*Amt. to be raised by property taxes	15,911 77	16,523 29	17,316 56
Total revenues	\$17,159 02	\$30,190 06	\$21,774 31

†Cash Surplus equals Excess of actual Cash on Hand at close of fiscal year over Current Liabilities, i. e, Balance of Appropriations due School District, Unexpended Balances of Special Appropriations, Outstanding Temporary Loans in Anticipation of Taxes and Accounts Payable.

\*Total estimated "Revenues from All Sources except Property Taxes" deducted from Total estimated "Expenditures" should give estimated "Amount to be raised by Property Taxes."



## PURPOSES OF EXPENDITURES

	Appropriations Previous Year 1947	Actual Expenditures Previous Year 1947	Estimated Expenditures Ensuing Year 1948
Current maintenance expenses:			
General government:			
Town officers' salaries	\$600 00	\$595 00	\$595 00
Town officers' expenses	500 00	504 68	500 00
Insurance	125 00	107 50	107 00
Expenses town hall and other			
town buildings	400 00	626 98	500 00
Protection of persons and property:			
Police department	50 00	57 50	57 50
Fire department	200 00	258 00	200 00
Moth extermination—			
Blister Rust	200 00	200 00	200 00
Health:			
Vital statistics		6 50	6 50
Highways and bridges:			
Town maintenance:			
Summer	5,000 00	5,077 68	5,000 00
Town maintenance:			
Winter	1,600 00	3,517 55	3,500 00
Calcium chloride	500 00	240 10	250 00
Town road aid	336 31	336 31	336 31
Snow fence	200 00	114 10	100 00
Public welfare:			
Town poor		33 60	
Old age assistance	175 00	193 88	200 00
Patriotic purposes:			
Memorial Day and veterans'			
associations	50 00	58 00	50 00
Recreation:			
Old home day	100 00	100 00	100 00

	Appropriations Previous Year 1947	Actual Expenditures Previous Year 1947	Estimated Expenditures Ensuing Year 1948
Public service enterprises:			
Cemeteries		68 00	68 00
Town hall fund		146 00	
Bounties		89 00	89 00
Unclassified:			
Damages and legal expenses, tax sale		159 48	150 00
Advertising and regional associations	42 00	42 00	45 00
Interest:	150 00		
On temporary loans		60 59	60 00
On long term notes		69 83	60 00
On principal of trust funds used by town		52 50	50 00
Outlay for new construction and permanent improve- ments:			
Highways and bridges:			
New equipment		6,860 00	500 00
Indebtedness:			
Payment on principal of debt:			
(a) Temporary notes		5,000 00	
(b) Long term notes			1,000 00
(d) Payment to capital reserve funds	500 00		1,000 00
Payments to other gov- ernmental divisions:			
County taxes	1,050 67	1,050 67	1,050 00
Payments to school districts	5,369 00	4,360 60	6,000 00
Total expenditures	\$17,147 98	\$29,986 05	\$21,774 31



## RESIDENT INVOICE AND TAXES FOR THE YEAR 1947

Name and Description	Valu- ation	Total Tax	Name and Description	Valu- ation	Total Tax
Barrett, Earl			Wood and		
Poll		\$2.00	timber 250		
10a home place \$900			2 horses 200		
35a Gibson lot 300			1 cow 125		
20a Russell lot 50			1 sheep 10	2135	74.73
16a Wilson lot 350			1 male dog		
2 horses 300			1 female dog		
1 cow 125	\$2025	70.88	Burt, Rachel		
2 male dogs			Poll		2.00
Barrett, Fanny			Cady, Florence		
Poll		2.00	35a homestead 1900		
Barrett, Lestina			Wood and		
Poll		2.00	timber 200		
Barrett, Lena			Camps 1100	3200	112.00
Home place 800		28.00	Conrad, W. O.		
Barker, Sheldon			Home farm and		
Poll		2.00	Shepardson		
Home and			lot 1600		
store 5000			Wood and		
2 cabins 800			timber 400	2000	70.00
Garage and			Creamer, Florence		
cabin 1200			Poll		2.00
May place 800			Creamer, Joseph H.		
Stock in trade 900	8700	304.50	Poll		2.00
1 male dog			2½a homestead 200		
Barker, Florence			1 horse 150	350	12.25
Poll		2.00	2 male dogs		
Bardwell, Leslie			Curtis, George O.		
Poll		2.00	Poll		2.00
Ball, Doris			Curtis, Mabel		
Poll		2.00	Poll		2.00
Boles, Alton			Damboise, Joseph		
Poll		2.00	Camp on W. C.		
2 horses 300			Tolman lot 100	100	3.50
15 cows 2450			Dutton, D. W.		
3 neat 225	2975	104.13	Poll		2.00
1 female dog			324a Wilson and		
Boles, Milicent			Tarbox land 500		
Poll		2.00	Wood and		
Bridge, Jessie			timber 1400		
Poll		2.00	90a Buckminster		
Homestead 150	150	5.25	and Wilder lot 400		
Brooks, Edith			2a H. Tarbox		
Poll		2.00	place 3000		
Brown, Fred			4a Skinner land 100		
Home place 1400	1400	49.00	Scott place and		
Burt, Raymond			Russell lot 3000		
Poll		2.00	4a Gibson lot 100		
26a Townes			10a Dunn lot 150		
farm 1200			Dunn lot on		
Wood and			Concord road 150		
timber 100			100a Storey wood		
70a Colony lot 250			lot 300		

Name and Description	Valu- ation	Total Tax	Name and Description	Valu- ation	Total Tax		
Wood and timber	450	9550	334.25	Homestead	1000	1000	35.00
Ellis, John				Guillow, W. L.			
Poll			2.00	80a homestead	1000		
2 horses	100	100	3.50	1 cow	125	1125	39.38
Farwell, Oren				1 male dog			
Poll			2.00	Guillow, Zaide			
Farwell, Delia				Poll			2.00
Poll			2.00	Hardy, Myra			
Farwell, Mary				Poll			2.00
Poll			2.00	Hardy, M. F. Est.			
Fisher, Ernestine				82a Kelly farm	300	300	10.50
Poll			2.00	Howard, Mary C.			
Home place	1700	1700	59.50	Poll			2.00
Fisher, Fred				Hunt, Linear			
Poll			2.00	Poll			2.00
Fisher, Herman				Hutchins, Agnes			
Poll			2.00	Poll			2.00
Fisher, Clarence				Hutchins, Walter			
½a homestead	2000	2000	70.00	Poll			2.00
Fisher, Blanche				Homestead	800	800	28.00
Poll			2.00	Iselin, Arthur, Jr.			
Floyd, Rolfe, Jr.				100a Willard			
Poll			2.00	Jewett farm	5000		
50a Brooks				Boat house and lot			
farm	5000			on Silver Lake	400	5400	189.00
Wood and				Iselin, Cornelia W.			
timber	100	5100	178.50	Poll			2.00
Floyd, Frances				Little, George			
Poll			2.00	Poll			2.00
1 male dog				McIntyre, Wm. W.			
Flood, Percy				Poll			2.00
Poll			2.00	Parker land and			
33a homestead	800	800	28.00	buildings	5600	5600	196.00
Fletcher, Helen				2 male dogs			
10a homestead	1700			McIntyre, Ethel M.			
5a pasture	75			Poll			2.00
Lot	100	1875	65.63	Monroe, Florence E.			
Fowler, Madeline				Poll			2.00
Poll			2.00	¼a Loveland			
Frazier, Edna				place	1000	1000	35.00
Poll			2.00	Moulthrop, Henry B.			
Land and				Poll			2.00
buildings	600	600	21.00	25a W. A. Page			
Frazier, Wm. H.				place	800	800	28.00
Poll			2.00	Moulthrop, Ida			
Homestead	400	400	14.00	Poll			2.00
Frazier, Edith				Murdough, Edward			
Poll				Poll			2.00
Homestead	300	300	10.50	Homestead	1000		
French, Dorothy				Pages log cabin	300	1300	45.50
Poll			2.00	1 female dog			
Gibson, Mabel				Murdough Ruby			
Homestead and				Poll			2.00
lot	600	600	21.00	Osgood, Carroll C.			
Guillow, Maurice				Poll			2.00
Poll			2.00	172a Osgood			
				estate	2500	2500	87.50



Name and Description	Valu- ation	Total Tax	Name and Description	Valu- ation	Total Tax
Page, Cora M. Poll		2.00	Skillin, Simeon Poll		2.00
Page, George S. 100a home place 1600	1600	56.00	Skinner, Joseph Poll		2.00
Page, Ralph Poll		2.00	175a Stevens lot 400 Wood and timber 200	600	21.00
Phillips, Mabel A. Poll		2.00	Skinner, Sarah Poll		2.00
Poland, Rosa Poll		2.00	Small, E. P. Green place 2500		
Poland, John Poll		2.00	Right of way on lake 50		
James Scott place 1000	1000	35.00	Double house lot 50	2600	91.00
Poland, Edgar Poll		2.00	Small, Florence Poll		2.00
Land and buildings 100	100	3.50	Stevens, Susie Home place 600	600	21.00
1 male dog			Stack, Michael Poll		2.00
Poland, Forest Poll		2.00	Stack, Mary Poll		2.00
Camp 100	100	3.50	Staples, Ruth R. Poll		2.00
Poland, Mrs. Forest Poll		2.00	Steinhardt, Helen E. Poll		2.00
Penniman, Charles E. Poll		2.00	4½a Hale place and 5 camps 4500	4500	157.50
Georgina place 1800			Sruthers, Parke H. Cabot farm 3500		
1 cow 75	1875	65.63	Scripture place 500		
1 female dog			4 cows 500		
Penniman, Mary C. Poll		2.00	20 sheep 200	4700	164.50
Priest, Ethel M. 4a Hubbard lot 600			1 male dog		
Bark Mill lot 50	650	22.75	Sruthers, A. L. Est. 15a part of Hardy farm 200	200	7.00
Quigley, Mildred Poll		2.00	Tolman, Arvilla Poll		2.00
Reilly, Kenneth Poll		2.00	Tolman, Cora J. Poll		2.00
Dunn place 1300	1300	45.50	38a homestead 1000	1000	35.00
Richardson, Mabel Poll		2.00	Tolman, Maurice Poll		2.00
1 female dog			1 male dog		
Rowe, Lulu Poll		2.00	Tolman, Florence Poll		2.00
Sharples, Alice Poll		2.00	Tolman, Francis Poll		2.00
Sharples, William Poll		2.00	4a homestead 2000		
Sherrard, William J. Poll		2.00	1 horse 100	2100	73.50
Skillin, Grace Poll		2.00	1 male dog		
2 cottages and lot 2250			Tolman, Newton Poll		2.00
Part of Sheldon farm 250	2500	87.50	Homestead 2000	2000	70.00
			1 male dog		
			Tolman, Janet		

Name and Description	Valu- ation	Total Tax	Name and Description	Valu- ation	Total Tax
Poll		2.00	pasture	100	
Tolman, Robert			Wood and		
1 cow	125	4.38	timber	50	
Tolman, Alice			Lot on Tolman		
Poll		2.00	pond	25	
½a Fletcher lot	50	1.75	Landing on		
Tolman, Neil			Nubanusit	25	
Bryant place	2450		1 cow	100	7525 263.38
Holbrook place			Tompkins, Ethelyn		
and Jackson			Poll		2.00
lot	3000	5450 190.75	1 horse	25	25 .88
Tolman, Wayland P.			1 male dog		
142a homestead			Tompkins, Howard		
and camps	3500		Land and		
4 camps	1500		buildings	500	500 17.50
20a Stevens lot	150		Tompkins, Irene		
½ int. in Yardley			Poll		2.00
lot	25		Townes, Helen		
52a Sheldon land			Poll		2.00
and camp	600		2 cows	150	150 5.25
Wood and			Trowbridge, Cornelius		
timber	300		Poll		2.00
100a Cowans			200a land and		
place	200		buildings	3600	
Wood and			Wood and		
timber	200		timber	100	3700 129.50
93a Henderson			Trowbridge, Margaret		
place	1500		Poll		2.00
1 horse	50		Upton, Ada		
3 cows	475	8500 297.50	Poll		2.00
1 male dog			25a Ruffle		
Tolman, Wilmer C.			Pasture	50	50 1.75
150a home			Upton, Horace O.		
place	3000		Poll		2.00
200a Hurd Hill and			67a home place	1600	
Powers lot	200		200a Hastings		
Wood and			lot	350	
timber	300		Wood and		
48a Dow pasture	150		timber	200	
45a Melville			1 cow	150	
pasture	150		1 neat	100	2400 84.00
25a Winn lot	100		1 male dog		
10a part of			Upton, Frances		
Tenny lot	100		Poll		2.00
½ int. in			Upton, Norma		
Yardley lot	25		Poll		2.00
4 camps	1400		Upton, Frank E., Jr.		
Cottage and			Poll		2.00
sleeping			Upton, Frank E., Sr.		
cabins	1250		Poll		2.00
20a part of Sim-			80a home place		
mons place	225		and camps	2600	
Wood and			Wood and		
timber	75		timber	150	
50a Charles Yard-			5a Bryant land	100	
ley lot	250		100a Hart farm	200	
60a White			125a Humphry and		



Name and Description	Valu- ation	Total Tax	Name and Description	Valu- ation	Total Tax
School lot 250	4650	162.75	and Osborne	3200	
Stevens lot 50			pasture 3200		
Halcroft camp 700			Wood and		
1 male dog			timber 500		
Warner, Grace		2.00	Lot and building	400	143.50
Poll			on Silver lage		
80a home place 800			White, Barrie L.		
20a Jewett lot 100			Poll		2.00
Wood and	1100	38.50	Wilder, Everett	200	2.00
timber 200			Poll		
Warner, Arlene			Eben Tarbox lot		
Poll			Wood and		
1 male dog		2.00	timber 200	25	14.88
Warner, Don			5½a Green and		
Poll			Guillow lot		
2 horses 150			Wilder, Rose	800	2.00
5 cows 375	675	23.63	Poll		
2 neat 150			2a Whittier		
1 male dog			place 800		28.00
Warner, John		2.00	Wheelwright, D. P.,	3500	122.50
Poll			Sr.		
Whippey, Mrs. E.			Poll		2.00
Poll			40a homestead		
1 male dog		2.00	Wheelwright, Beth	60	40.60
Whippey, Elon			Poll		
Poll			Wilcox, Neva P.		2.00
1 male dog			Poll		2.00
White, Barbara		2.00	Cottage and lot	1160	2.00
Poll			1/3 of lot No. 10		
464a Ruggles and			Wilcox, Hollis B.		
Collins farm			Poll		

### SOLDIERS' EXEMPTIONS AND TAXES, 1947

Name and Description	Valu- ation	Total Tax	Name and Description	Valu- ation	Total Tax
Ball, Frank	150	5.25	Quigley, Albert D.	500	
90a Murdough			¼a land and		
farm 1100			house 500		
1 horse 50			Lot on Stoddard		
Brooks, Carl A.	200	7.00	road 50	1000	35.00
Messenger place			Richardson,		
1 female dog			Bernard F.		
Donahue, Paul T.			Homestead 2000		
Cottage near	600		1 female dog	1500	52.50
Granite lake			Rowe, Thomas F.		
French, Winston			150a homestead		
Farwell farm 1900			and lot on Silver		
Wood and	125	39.98	lake 2500	1000	35.00
timber 100			Staples, George		
1 cow 125			Story land 2000		
1 male dog			Tolman, Gordon F.	750	26.25
Minor, A.			Homestead 1750		
1 male dog			Tompkins, Harold		
			Homestead 300		

# **NON-RESIDENT INVOICE AND TAXES FOR THE YEAR 1947**

Name and Description	Valu- ation	Total Tax	Name and Description	Valu- ation	Total Tax
Adams and O'Brien 3 lots on Granite lake 800	800	28.00	30a Yardley pasture 200		
Ames, Ira R. 1a cottage on Nubanusit lake 2100	2100	73.50	Wood and timber 400		
Andorra Forrest 100a Tolman hill lot 200			490a Island pasture 25000		
Wood and timber 1200			10a part of Tenny lot 300		
16 Blodgett lot 150	1550	54.25	Hunt pasture 500	28400	994.00
Annette Box Co. Timber on Kenniston lot 100			Brown, Irving Cottage on Granite lake 2100	2100	73.50
Timber on Morse lot 800	900	31.50	Brown, Oscar 10a Robbins lot 50		
Bailey, George S. Est. 100a wood lot 200	200	7.00	Wood and timber 100	150	5.25
Bailey, Anna M. 1a land and camp 75	75	2.63	Burgess, Frank Camp 150	150	5.25
Bailey, Minnie Cottage and lot 500	500	17.50	Carey, Forest L. Jewett lot 400		
Balvin, Lena 50a Temple Scott place 1500	1500	52.50	Wood and timber 200		
Ballou, Ivas H. Turner cottage on Granite lake 1800	1800	63.00	Damon lot 100	700	24.50
Barry, Julia and Florence Cutting place 900	900	31.50	Case, Margaret 4a cottage and lot 4000	4000	140.00
Barr, Ruth M. Sanborn cottage on Granite lake 2100	2100	73.50	Chambers, Gurth 6a cottage and lot, Nubanusit lake 2500	2500	87.50
Beauregard, Charles 72a Stone lot 150			3½a Low lot		
Wood and timber 160			Chandler, Harold E. Lot on Granite lake 200	200	7.00
C. Osgood timber 1750	2060	72.10	Chaplin, D. Reed Wildwood 4500	4500	157.50
Bean and Symonds 75a Stevens lot 250	250	8.75	Cheshire Mills 10a Plummer and Rugg land 3000		
Bemis, Mrs. Bernard 17½a part of Hardy pasture 126	126	4.41	30a Read land 300		
Blanchard, Jerry L. Smith house 500	500	17.50	Right on Nubanusit 300		
Briggs, Vernon L. 250a Appleton pasture 2000			43a Sheldon lot 900		
			Right on Spoonwood 600	5100	178.50
			Cheswell, Frederick T. ½a lot on Granite lake 500	500	17.50
			City of Keene 33a Hall and Hardy land 160		
			77a land on Echo lake 250		

Name and Description	Valu- ation	Total Tax	Name and Description	Valu- ation	Total Tax
80a Rolfe land	2300	2710	94.85	Felix, Mildred	
Cobleigh, Gerald			1/2a land and		
Priest place	1800	1800	cottage	3000	3000
Coffin, Josephine			105.00		
5a Hill lot	100		Fuller, Mrs. Ernest		
Lot on Granite			550a Kemp, Lewis		
lake	150	250	and Goodhue		
Coffin, Eugene		8.75	land	1600	
2a Chase place	3000	3000	Wood and		
Colonial Beacon Oil		105.00	timber	2000	3600
Co.					126.00
Pumps & tanks	490	490	Gale, Edith O.		
Davenport, Vernon B.		17.15	40a 2/3 int. in		
15a lot on Forest			Osgood farm and		
road	300	300	Fay lot	200	200
DeBussey, Katherine		10.50			7.00
Land and			Garrique, Florence		
buildings	300	300	Cottage on		
De Martelly, Janet		10.50	Nubanusit	1000	
50a Spaeth			Lot on		
farm	1800	1800	Nubanusit	400	1400
Dinsmoor, Frank M.		63.00			49.00
Cottage on Granite			Gauthier, Fred		
lake	2200	2200	45a Kittredge and		
Doe, Mrs. Ernest I.		77.00	Jewette lot	200	200
28a Atwood					7.00
place	1500	1500	Griffin and Lord		
Doyle, Mary L.		52.50	Cottage and		
Land and			land	2500	2500
buildings	1200	1200			87.50
Eames, Charles H.		42.00	Gilmore, Howard P.		
4 1/2a Corey			5a cottage and		
cottage	1700		garage	700	700
Lot on Granite					24.50
lake	200	1900	Gilmore, Howard		
Egbert, Victor		66.50	33a land and		
5a part of Redmond			buildings	5000	
farm	50		Garage	300	
26 1/2a part of			Cottage and		
Egbert farm	850	900	garage	1450	
Evans, Elsie M.		31.50	16a wood lot	50	
Land and			Wood and		
buildings	300	300	timber	200	7000
Forssen, John W.		10.50			245.00
Damon cottage	1300	1300	Glazier, Gordon L.		
Fuller, Henry M.		45.50	Cottage on Silver		
100a Melville			lake	900	900
farm	7000				31.50
Wood and			Golm, Ingebord		
timber	500		Cottage and lot on		
Goodnough &			Granite lake	800	
Hubbard land	100				28.00
Wood and			Goodell, Clifford H.		
timber	500	7700	60a Cram place	1000	1000
Foster, A. D.		269.50	Gorges, Mrs. Howard		
Belle Green			60a Taylor lot	300	300
place	2000	2000			10.50
		70.00	Granite Lake Corp.		
			Inc.		
			63a land and		
			buildings	10000	
			1 1/2a Foster		
			cottage	800	10800
					378.00
			Green, Donald &		
			Joyce C.		
			1a land and		
			buildings	1000	1000
					35.00
			Griffin, Charles S.		



Name and Description	Valu- ation	Total Tax	Name and Description	Valu- ation	Total Tax
Est.			Land and cottage on Silver		
3a houses and lot 1800			lake 1500	1500	52.50
Cottage 850	2650	92.75	Hartwell, Marjorie		
Grube, Emil			4a lot and cottage 1400		
12a lot and two cottages 2100	2100	73.50	1/2a lot on old Nelson road 100		
Gulf Oil Corp.			1/2a lot on Granite lake - 250	1750	61.25
Pump and tanks 235	235	8.23	Hines, Ray A.		
Hackler, William			Pollard cottage 500		
Cottage and lot on Granite 900	900	31.50	45a Felt hill lot 100		
Hall, Wm. H. Heirs			Wood and timber 250	250	29.75
30a land and buildings 4200			Holt, Annie G.		
70a Stevens farm and Little Island 1900			5a lot and Elder cottage 800	800	28.00
Wood and timber 200			Holt, Chas. West		
142a Storey farm 1400			100a Holt farm and White pasture 1000	1000	35.00
Wood and timber 200			Huntress, Frank E.		
88a Priest farm 1700			2 lots and boat house 700	700	24.50
Wood and timber 300			Huntsman-Trout, Mrs. Edw.		
60a City Hill pasture 400			25a part of Brooks farm 200	200	7.00
120a Dakin pasture 1500			Jackson, Charles		
4a Sharples land and buildings 1200			Lot and cottage 600	600	21.00
80a Melville pas- ture 600	13600	476.00	Jackson, Alfred		
Hammond, J. J.			Land and building 500	500	17.50
248 Gunn lot 500	500	17.50	Johnson, John W.		
Hanifin, Thomas			38a Wilder farm 2500	2500	87.50
33a Donkey pasture 100			Joseph, Ruth		
57a Taylor lot 150			Lot on Tolman 100	100	3.50
120a Cheney lot 200			Keene National Bank		
Wood and timber 1800	2250	78.75	30a part of Burpee farm 150	150	5.25
Hardy, Edwin H.			Kirk, Ruth		
118a Hardy farm and White hill 2500			Cottage on Granite lake 1700	1700	59.50
Wood and timber 200			Klemperer, Paul		
Log cabin lot and Holbrook lot 350	3050	106.75	55a Thorne place 1400	1400	49.00
Hardy, Phillip			Knight, A. H.		
86a part of Scripture farm 200	200	7.00	Cottage on Granite lake 600	600	21.00
Harper, Louis			Koburg Realty Corp.		
			Spaulding Mill rights 100		
			Robbins lot 100		
			Boarding house 800		
			Mill and machinery		

Name and Description	Valu- ation	Total Tax	Name and Description	Valu- ation	Total Tax	
1500	2500	87.50	land	100	100	3.50
Laubshire, George M.			McIntire, Martha J.			
1a Brown lot			2a Tarbox land			
wood	50	50	and cottage	1000		
Lau, Lorraine			Lot on Granite			
Taylor pasture	150		lake	100	1100	38.50
Wood and			McMahon, John J.			
timber	450	600	30a Rugg lot	50		
Law, Mrs. Alec			Wood and			
250a Griffin and			timber	150	200	7.00
Osgood pasture,			Menter, Mrs. H. J.			
Town farm and			75a Robbins lot	200	200	7.00
lead mine	3500		Metcalf, Doris			
Wood and			Taylor lot	350	350	12.25
timber	500		Milbank, Mrs.			
50a Fowler lot	250		Robbins			
Lot Silver lake	400	4650	Lightfoot farm	2300		
Leroux, Donald W.			Wood and			
60a part of Kelly			timber	200		
farm	150	150	Lot and building on			
Linder, Charles W.			Silver lake	400	2900	101.50
Land and			Miller, Mrs. Elizabeth			
buildings	700	700	Part of Hardy			
Linder, Priscilla P.			pasture	54	54	1.89
Patrick lot	50	50	Minick, Mrs. Gertrude			
Little, Jessie O.			10a land and			
Cottage on Granite			building	1300	1300	45.50
lake	1700	1700	Morrison, Isabelle S.			
Lis, Michael and			Osgood place	2000	2000	70.00
Pauline			Murdock, Leo			
Reed cottage and			Eustace lot	200	200	7.00
camps	1700	1700	Murphy, Jessie			
Makechnie, A. N.			Monroe place	600	600	21.00
6a land and			New England Box			
buildings	2500		Timber on Hender-			
18a Whittier lot	400	2900	son place	1500	1500	52.50
Marlboro Box Co.,			New England			
Inc.			Woodenware			
Timber on Stoddard			100a Morse lot	200		
place	2000	2000	Wood and			
Mason, W. L.			timber	75	275	9.63
Cottage lot	3000		Newberry, Dwight			
1a Munsell cot-			1½a land and			
tage	2300		cottage	1600	1600	56.00
Lot on Granite			Nunn, Artur J.			
lake	400		Lot on Granite			
8a Traxler lot	300	6000	lake	200	200	7.00
Mason, Mrs. A. E.			Olson, Mary E.			
2½a land and			2 lots and boat-			
buildings	4500		house	550	550	19.25
2½a Bass lot	500		Osgood, Charles H.			
Hale Dam site	100	5100	40a 1/3 int. in			
McLaren, James			Osgood farm	100		
5a part of Hardy			Wood and			
pasture	36	36	timber	100		
McClure, Kenneth			265a Beals place	500		
55a Blodgett			Wood and			

Name and Description	Valuation	Total Tax	Name and Description	Valuation	Total Tax
timber 1500			Richardson		
108a Saccarappe 200			lots 500		
Wood and			Wood and		
timber 700			timber 500	1000	35.00
90a part of Patrick			Rodgers, C. R.		
farm 200			Cottage and Mc-		
Wood and			Clure lot 2100	2100	73.50
timber 600			Safford, Perley		
20a 1/3 int. in Fay			650a City Hill,		
lot 100	4000	140.00	Champney lot,		
Parker, Leona			Robbins farm		
67a Holt farm 1200	1200	42.00	Day land, Powers		
Parroni, Mrs. Mattie			lot and Osgood		
20a Buckminster			hill 1300		
lot 100	100	3.50	Wood and		
Partridge, Sidney			timber 2000	3300	115.50
Cottage on Tolman			Scott, Everett		
pond 1700	1700	59.50	Wood and		
Patek, A. J.			timber 75		
Land and			Wood lot 125	200	7.00
buildings 3200	3200	112.00	Seaver, E. & A.		
Pelletier, Harry			100a Robbins		
and Anna			pasture 300	300	10.50
1/2 Cross cottage			Seaver, Edgar		
1000	1000	35.00	55a Childs place 600		
Philbrook, George			Wood and		
Lot and cottage on			timber 600	1200	42.00
Granite lake 1500	1500	52.50	Sebastian, Josephine		
Phillips, Mrs. E. H.			1/2a lot and cottage		
130a Day farm 1000	1000	35.00	on Granite lake		
Platts Box Co.			2100		
30a Farwell lot 250	250	8.75	Lot on Granite		
Priest, John F.			lake 100	2200	77.00
Homestead 1000	1000	35.00	Shaw, Henry M.		
Public Service Co.			Cottage lot Granite		
Electric lines 23531	23531	823.59	lake 4000	4000	140.00
Putney & Rawson			Sheldon, Chas. M.		
18a Hilltop 200	200	7.00	20a Saugus meadow		
Parsons, Mervin			150	150	5.25
Timber and Jewett			Sheppard, Elizabeth		
lot 500	500	17.50	15a land and		
Putney, Rawson &			cottage on Silver		
Thompson			lake 3500	3500	122.50
43a part of W. E.			Shortlidge, R. J.		
Page place 200	200	7.50	148a Carroll pas-		
Redmond, Margaret			ture 1000	1000	35.00
F.			Smith, Mrs. F. C.		
76a land and			48a land and		
building 1200			buildings 10000		
Wood and			Garage 300	10300	360.50
timber 400	1600	56.00	Smith, Phillip L.		
Robertson Motor Co.			Cotage on Upton		
50a Priest lot 200			farm 300	300	10.50
Wood and			Sparks, Katherine		
timber 200	400	14.00	26a 1/2 int. in		
Rocco, Mrs. Marie			Egbert place 850	850	29.75
275a Knight and			Spaulding, Earl		



Name and Description	Valu- ation	Total Tax	and Description Name	ation Valu-	Tax Total
Land and buildings 2000	2000	70.00	Jackson cottage 2000	2000	70.00
St. Gaudens, Homer			Upton, Richard		
Lot on Silver			6 foxes 60	60	2.10
lake 200	200	7.00	Washburn, Paul C.		
Stebbins, Mrs. Edith			10a cottage on		
Endicott			Nubanusit 3800		
70a Beals pasture			Garage 300	4100	143.50
800			Weaver, Eleanor		
4a lot and cottage			Cottage on Mc-		
2000	2800	98.00	Intire lot 1100	1100	38.50
Swett, Elsie J. Est.			Wells, Wellington		
26a Towne lot 100			20a White lot 300	300	10.50
78a part of Harris			Wheeler, Mura		
lot 250	350	12.25	Cottage and lot 800		
Teppema, Jan			Building lot 150	950	32.25
95a Patrick			Whipple, Walter		
farm 2000	2000	70.00	6a White		
Thayer, Lucius Est.			place 3000	3000	105.00
50a Blodgett			Wilder, Wilfred		
hill 1000	1000	35.00	4a part of Stone		
Thompson, Roscoe L.			lot 50	50	1.75
200a Barker farm			Williams, W.		
1000			10a lot and		
Wood and			cottage 3000	3000	105.00
timber 200	1200	42.00	Wright, Maybelle		
Tolman, Roger M.			Cottage on Granite		
35a land and			lake 1000	1000	35.00
buildings 800			Ward, Allen H.		
Wood and			45a Fet Hill lot 100		
timber 100	900	31.50	Wood and		
Tribble, Joseph E.			timber 250	350	12.25
Skinner cottage			Wright, Charles and		
1800	1800	63.00	Helen		
Tuttle, Gale and			Gay cottage 1600		
Nina			48a Brown lot 500	2100	73.50

## REPORT OF SELECTMEN

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Description of property	Valuation
Lands and buildings (exclusive of growing wood and timber)	\$398,851 00
Growing wood and timber	21,935 00
Electric plants, 1	23,531 00
Horses, 15	1,425 00
Cows, 37	4,900 00
Other neat stock, 6	475 00
Sheep and goats, 21	210 00
Fur-bearing animals, 6	60 00
Portable mills, 1	600 00
Gasoline pumps and tanks, 2	235 00
Stock in trade	900 00
Mills and machinery	1,500 00
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Total valuation	\$454,622 00
Poll taxes, 112 at \$2.00	224 00
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Total amount of taxes to be committed to collector including town and (precinct taxes), poll taxes and (national bank stock taxes)	\$16,077 55
Average rate of taxation per one hundred dollars valuation for all purposes	\$3 50
Amount of property valuation exempted to soldiers	\$8,350 00
Number of inventories sent out	164
Number of inventories returned	74

This is to certify that the information contained in this report was taken from official records and is complete to the best of our knowledge and belief.

NEWTON F. TOLMAN,  
BERNARD F. RICHARDSON,  
WILMER C. TOLMAN,  
Selectmen of Nelson.

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**STATEMENT OF APPROPRIATIONS AND TAXES  
ASSESSED 1947**

Appropriations:

Town officers' salaries	\$600 00
Town officers' expenses	500 00
Election and registration expenses	200 00
Town hall and buildings	200 00
Police department	50 00
Fire department	200 00
Blister rust—moth extermination	200 00
Town road aid	336 31
Town maintenance	5,000 00
Insurance	125 00
Snow removal	1,600 00
Calcium chloride	500 00
Old home day	100 00
Oil for town barn	200 00
Old age assistance	175 00
Memorial day	50 00
Advertising and regional associations	42 00
Interest	150 00
County tax	1,050 67
School tax	5,369 00
Capital reserve fund—to be raised by taxation	500 00
<hr/>	
Total town and school appropriations	\$17,147 98



## Less: Estimated revenues and credits:

Interest and dividend tax	\$721 85
Railroad tax	40
Savings bank tax	60 00
Motor vehicle permit fees	315 00
Cash surplus	150 00

Total revenues and credits	1,247 25
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	\$15,900 73
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Plus overlay	235 04
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Net amount to be raised by taxation	\$16,135 77
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Less: Poll taxes at \$2.00	\$224 00
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	224 00
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Amount to be raised by property taxes on which tax rate is to be figured	\$15,911 77
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## Taxes to be committed to collector:

Property taxes	\$15,837 85
Poll taxes at \$2.00	224 00

Total taxes to be committed	\$16,061 85
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Tax rate	\$3 50
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# COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES

Fiscal Year Ending Dec. 31, 1947

Title of Appropriations	Receipts and		Tot. Amt.	Unexpended	
	Appropriations	Reimbursements		Available	Expenditures
				Balances	draft
Town officers' salaries	\$600 00		\$600 00	\$595 00	\$5 00
Town officers' expenses	500 00		500 00	504 68	\$4 68
Election and registration	200 00				
Town hall and bldgs.	400 00		400 00	626 98	226 98
Oil	50 00		50 00	57 50	7 50
Police department	200 00		200 00	258 00	58 00
Pine blister control	200 00		200 00	200 00	
Old age assistance	175 00	\$18 84	193 84	193 88	04
Insurance	125 00		125 00	107 50	17 50
Interest	150 00		150 00	182 92	32 92
Highway maintenance (summer)	5,000 00	194 00	5,194 00	5,077 68	77 68
Snow removal	1,600 00		1,600 00	3,517 55	2,917 55
Class V highway	336 31		336 31	336 31	
Calcium chloride	500 00		500 00	240 10	259 90
Memorial day	50 00		50 00	58 00	8 00
Old Home day	100 00		100 00	100 00	
Capital reserve fund	500 00				
County tax	1,050 67		1,050 67	1,050 67	
Monadnock Region	42 00		42 00	42 00	
Snow fence and posts			150 00	114 10	35 90
Totals	\$10,686 31	\$212 84	\$10,199 15	\$12,056 10	\$518 30 \$3,333 35

**FINANCIAL REPORT**  
**OF THE TOWN OF NELSON**  
**IN CHESHIRE COUNTY**  
For the Fiscal Year Ended Dec. 31, 1947

—  
**CERTIFICATE**

This is to certify that the information contained in this report was taken from official records and is complete to the best of our knowledge and belief.

NEWTON F. TOLMAN,  
WILMER C. TOLMAN,  
BERNARD F. RICHARDSON,  
Selectmen of Nelson.  
FLORENCE TOLMAN,  
Treasurer.

—  
**ASSETS**

Cash:	
In hands of treasurer	\$1,676 66
Unredeemed taxes:	
(a) Levy of 1947	42 71
Uncollected taxes:	
(a) Levy of 1947	1,601 98
(b) Levy of 1946	2 00
(d) Previous years	5 00
Total assets	<u>\$3,330 35</u>
Excess of liabilities over assets (net debt)	5,536 55
Grand total	<u>\$8,866 90</u>
Net debt, December 31, 1946	\$795 98
Net debt, December 31, 1947	5,536 55
Increase of debt	4,740 57
Increase of debt due to new tractor and road equipment.	



## LIABILITIES

Accounts owed by the town:

Orders outstanding, to capital reserve fund	\$500 00
Bills outstanding, to Town of Sullivan, snow ploughing	38 50

Due to school districts:

(b) Balance of appropriation	1,008 40
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Long term notes outstanding:

New tractor	5,680 00
Trust funds, amount of principal used by town	1,750 00

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Total liabilities	\$8,866 90
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Grand total	\$8,866 90
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## RECEIPTS

Current revenue:

From local taxes:

1. Property taxes—current year	\$14,326 87
2. Poll taxes—current year— regular @ \$2	158 00
4. Total of current year's taxes collected and remitted	\$14,484 87
5. Property taxes—previous years	1,900 22
6. Poll taxes—previous years— regular @ \$2	48 00
7. Poll—previous years—special @ \$3	9 00
8. Interest received on taxes	104 29
9. Tax sales redeemed	134 91

From state:

11. Interest and dividend tax	595 55
12. Railroad tax	41
13. Savings bank tax	89 62
18. Bounties	48 00
19. Reimbursement a/c old age assistance	18 84

## From local sources, except taxes:

22. Dog licenses	92 40	
23. Business licenses and permits	75	
25. Rent of town property	126 00	
28. Income from departments	194 00	
30. Registration of motor vehicles, 1947 permits	471 02	
		<hr/>
		\$1,636 59

Total current revenue receipts	<hr/>	\$18,317 88
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## Receipts other than current revenue:

31. Temporary loans in anticipation of taxes during year	\$5,000 00	
32. Long term notes during year	5,860 00	
35. Refunds	12 18	
38. Withdrawals from capital reserve funds	1,000 00	
		<hr/>

Total receipts other than current revenue		11,872 18
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Total receipts from all sources		\$30,190 06
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Cash on hand January 1, 1947		1,474 65
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Grand total		<hr/> \$31,664 71
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## PAYMENTS

## Current maintenance expenses:

## General government:

1. Town officers' salaries	\$595 00
2. Town officers' expenses	504 68
4. Insurance	107 50
5. Expenses town hall and other town buildings	626 98

## Protection of persons and property:

6. Police department, including care of tramps	57 50
7. Fire department, including forest fires	258 00

8.	Moth extermination—blister rust	200 00	
9.	Bounties	89 00	
	Health:		
12.	Vital statistics	6 50	
	Highways and bridges:		
14.	Town road aid	336 31	
15.	Town maintenance (summer \$5,077.68), (winter \$3,517 55)	8,595 23	
17.	Calcium chloride	240 10	
	Public welfare:		
19.	Old age assistance	193 88	
20.	Town poor	33 60	
	Patriotic purposes:		
22.	Memorial Day and Veterans' Associations	58 00	
	Recreation:		
24.	Old Home day	100 00	
	Public service enterprises:		
27.	Cemeteries, including hearse hire	68 00	
	Unclassified:		
30.	Advertising and Regional Associations	42 00	
31.	Taxes bought by town	159 48	
	Total current maintenance expenses		\$12,271 76
	Interest:		
33.	Paid on temporary loans in anticipation of taxes	60 59	
34.	Paid on long term notes	69 83	
36.	Paid on principal of trust funds used by towns	52 50	
	Total interest payments		182 92

Outlay for new construction and permanent improvements:	
Snow fence	114 10
42. Town hall improvement fund	146 00
44. New equipment (highway	
\$6,860 00)	6,860 00
<hr/>	
Total outlay payments	7,120 10
Indebtedness:	
45. Payments on temporary loans in anticipation of taxes	5,000 00
<hr/>	
Total indebtedness payments	5,000 00
Payments to other governmental divisions:	
52. Taxes paid to county	1,050 67
54. Payments to school districts	4,360 60
<hr/>	
Total payments to other governmental divisions	5,411 27
<hr/>	
Total payments for all purposes	\$29,986 05
Cash on hand December 31, 1947	1,678 66
<hr/>	
Grand total	\$31,664 71

#### SCHEDULE OF TOWN PROPERTY

Description	Value
1. Town hall, land and buildings	\$3,000 00
2. Libraries, land and buildings	4,000 00
Furniture and equipment	400 00
4. Fire department, equipment	500 00
5. Highway department, lands and buildings	2,500 00
Equipment	11,000 00
9. Schools, lands and buildings	3,000 00
Equipment	200 00
<hr/>	
Total	\$21,600 00



**STATEMENT OF BONDED DEBT**

Dec. 31, 1947

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Showing annual maturities of outstanding long term notes.

Highway equipment:		
Original amount	\$5,860 00, 3%	
1948		\$1,000 00
1949		1,000 00
1950		1,000 00
1951		1,000 00
1952		1,000 00
1953		860 00
		<hr/>
Total		\$5,860 00

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**REPORT OF TOWN CLERK**


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Received from auto permits	\$471 02	
Paid treasurer		\$471 02
Received from dog licenses	100 00	
Less fees	7 60	
	<hr/>	
		92 40
		<hr/>
Paid treasurer		\$563 42

MILDRED G. QUIGLEY,  
Town Clerk.

## REPORT OF TAX COLLECTOR

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### SUMMARY OF TAX WARRANT

Levy of 1947

—DR.—

Taxes committed to collector:

Property taxes	\$15,911.85
Poll taxes—Regular @ \$2.00	224 00

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Total warrant	\$16,135 85
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Added taxes:

Poll taxes	2 00
Interest collected	4 74
Penalties collected	4 60

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Total debits	\$16,147 19
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—CR.—

Remittances to treasurer:

Property taxes	\$14,326 87
Poll taxes	158 00
Interest collected	4 74
Penalties collected	4 60
Abatements	51 00

Uncollected taxes as per collector's  
list:

Property taxes	\$1,549 98
Poll taxes	52 00

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Total credits	\$16,147 19
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## SUMMARY OF WARRANT

Levy of 1946

—DR.—

Uncollected taxes as of Jan. 1, 1947:

Property taxes	\$1,900 22
Poll taxes	40 00

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 \$1,940 22

Interest and penalties collected	
during fiscal year ended	
Dec. 31, 1947	92 27

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Total debits	\$2,032 49
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—CR.—

Remittances to treasurer during  
fiscal year ended Dec. 31, 1947:

Property taxes	\$1,900 22
Poll taxes	34 00
Interest and penalties	92 27
Abatements made during year	4 00

Uncollected taxes as per  
collector's list:

Poll taxes—Regular @ \$2.00	2 00
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Total credits	\$2,032 49
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LEVIES OF 1940, 1941, 1942, 1943, 1944, 1945

—DR.—

Uncollected taxes as of Jan. 1, 1947:

Poll taxes—Regular @ \$2.00	\$16 00
Poll taxes—Special @ \$3.00	12 00

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 \$28 00

Interest collected during fiscal year	
ended Dec. 31, 1947	2 68

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Total debits	\$30 68
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## —CR.—

Remittances to treasurer during  
fiscal year ended Dec. 31, 1947:

Poll taxes—Regular @ \$2.00	\$14 00
Poll taxes—Special @ \$3.00	9 00
Interest collected during year	2 68

Uncollected taxes as per  
collector's list:

Poll taxes—Regular @ \$2.00	2 00
Poll taxes—Special @ \$3.00	3 00

Total credits	\$30 68
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SUMMARY OF TAX SALES ACCOUNTS  
AS OF DEC. 31, 1947

## —DR.—

Tax sale on account of levy of:  
1946

Taxes sold to town during current fiscal year	\$174 34
Interest collected after sale	78
Redemption costs	2 50

Total debits	\$177 62
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## —CR.—

Remittances to treasurer during year	\$134 91
Unredeemed taxes at close of year	42 71

Total credits	\$177 62
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UNREDEEMED TAXES FROM TAX SALES ON  
ACCOUNT OF LEVIES OF 1946

Carey, Forrest L.	\$42 71
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UNCOLLECTED TAXES AS OF DEC. 31, 1947  
LEVY OF 1947

Bardwell, Leslie	\$2 00
Barr, Ruth M.	73 50
Blanchard, Jerry L.	17 50



Brown, Fred	49 00
Burt, Rachel	2 00
Burt, Raymond	76 73
Carey, Forrest L.	24 50
Coffin, Eugene	105 00
Creamer, Florence	2 00
Creamer, Joseph	14 25
Dambois, Joseph	3 50
deBussy, Kathryn	10 50
Egbert, Victor	31 50
Ellis, John	5 50
Fisher, Clarence	70 00
Frazier, Edith	12 50
Frazier, Edna	23 00
Frazier, Wm. H.	16 00
Gauthier, Fred	7 00
Granite Lake Camps	378 00
Hackler, Wm.	31 50
Hutchins, Agnes	2 00
Hutchins, Walter	30 00
Joseph, Ruth	3 50
Kirk, Ruth	59 50
Koburg Realty Corp.	87 50
Monroe, Florence	37 00
Olson, Mary E.	19 25
Osgood, Carroll C.	89 50
Page, Ralph	2 00
Poland, Edgar	5 50
Poland, Forest	5 50
Poland, Mrs. Forest	2 00
Poland, John	37 00
Poland, Rose	2 00
Reilly, Mildred	2 00
Rocco, Maria	35 00
Sherrard, W. J.	2 00
Shortlidge, R. J.	35 00
Sparks, Katherine	29 75
Spaulding, Earl	70 00
Tompkins, Howard	17 50

Tompkins, Irene	2 00
Tribble, Joseph	63 00
Warner, John	2 00
Wheelwright, D. P.	2 00
Whippey, Elom	2 00
Whippey, Mrs. Elom	2 00

Levy of 1946:

Poland, Rose	2 00
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Levy of 1945:

Poland, Rose	5 00
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I hereby certify that the above list showing the names and amount due from each delinquent taxpayer as of Dec. 31, 1947 on account of the tax levy of 1947 is correct to the best of my knowledge and belief.

FRANK E. UPTON,

Tax Collector.

## TOWN TREASURER'S REPORT

### RECEIPTS

Taxes	\$16,681 29
Bank loans	10,860 00
Capital reserve withdrawal	1,000 00
Hedgehog bounties	48 00
Payment road work	50 00
Fire permits	75
Recovery from O. A. A.	18 84
Savings bank tax	89 62
R. R. tax	41
Int. and Div. tax	595 55
Dog licenses	92 40
Auto permits	471 02
Rent of town hall	126 00
Rebate on roofing material	12 18
Rent of tractor	144 00

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\$30,190 06

Balance on hand Jan. 1, 1947	\$1,474 65
Receipts	30,190 06

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\$31,664 71

Payments	29,986 05
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Balance	\$1,678 66
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FLORENCE TOLMAN,  
Treasurer.

## DETAILED STATEMENT

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### Detail No. 1. Salaries of Town Officers:

Newton F. Tolman, selectman	\$125 00
Bernard F. Richardson, selectman	85 00
Wilmer C. Tolman, selectman	60 00
Frank E. Upton, tax collector	150 00
Mildred Quigley, town clerk	75 00
Florence Tolman, treasurer	50 00
Bernard F. Richardson, health officer	10 00
Francis Tolman, auditor	10 00
Harold Tompkins, constable	10 00
Howard Tompkins, police officer	5 00
Frank E. Upton Jr., police officer	5 00
Ruby Murdough, overseer of poor	10 00
Gordon F. Tolman, moderator	

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\$595 00

### Detail No. 2. Town Officers' expenses:

Chase's Book Store, supplies	\$16 15
Palmer Insurance Agency, town officers' bonds	30 00
Newton F. Tolman, expenses	19 00
Bernard F. Richardson, expenses	26 38
Wilmer C. Tolman, expenses	9 50
Frank E. Upton, tax sale expenses	14 86
Mildred Quigley, expenses	15 80
Mildred Quigley, auto fees	32 75
D. P. Wheelwright, supervisor 1946	19 80
D. P. Wheelwright, supervisor checklist	9 40
Earl Barrett, service on checklist	9 40
H. C. Tompkins, serving summons	5 00
Harold Tompkins, constable's expenses	10 00
Bernard F. Richardson, quarantine	2 00
Frank E. Upton, collector's expenses	19 64
Florence Tolman, expenses	12 65



Roy M. Pickard, legal services	47 00
Sentinel Printing Co., town reports	175 95
Winfield M. Chaplin, 65 transfer cards	13 00
U. S. Auto and Truck Guide for town clerk	4 50
Dog tags for town clerk	4 10
Esther G. Bennett, deceased fees	30
Assessors' association fee	2 00
Tax collectors' association dues	2 00
Police badge	3 50

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\$504 68

Detail No. 3. Expenses of Town Buildings:

Maurice Tolman, janitor	\$38 42
E. K. James, wiring repairs, town hall	5 00
Leonder St. Peter, roofing town hall	155 88
Davis Oil Co., oil for town barn	317 02
Pub. Service Co. of N. H., electricity	93 68
Vise for town barn	16 98

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\$626 98

Detail No. 4. Police Department:

W. L. Guillow, care of tramps	\$57 50
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Detail No. 5. Highways and bridges:

Edward F. Murdough, town maintenance	\$5,077 68
Edward F. Mourdough, snow removal	3,517 55
State of N. H., town's share T. R. A.	336 31

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\$8,931 54

Detail No. 6. Public Welfare:

State of N. H., old age assistance	\$193 88
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Detail No. 7. Town Poor:

Nellie M. Peabody, nurse	\$33 60
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Detail No. 8. Patriotic Purposes:

Soldiers' pictures	\$12 50
Flowers for Memorial Day	28 00
Flags, Memorial Day	17 50

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\$58 00

Detail No. 9. Care of Cemeteries:	
Maurice Tolman	\$68 00

Detail No. 10. Interest:	
Treasurer of trust funds	\$52 50
Keene National Bank, on temporary loans	60 59
Long term note	69 83
	<hr/>
	\$182 92

Detail No. 11. Temporary Loans:	
Keene National Bank	\$5,000 00

Detail No. 12. Old Home Day:	
Richard Upton	\$100 00

Detail No. 13. Monadnock Region Association:	
Treasurer	\$42 00

Detail No. 14. Payments to Other Govern- mental Divisions:	
County tax	\$1,050 67

Detail No. 15. Appropriation for Forest Fire Equipment:	
New Pumper	\$200 00

Detail No. 16. Capital Reserve Fund:	
Trustees of trust funds—Not paid Dec. 31st.	

Detail No. 17. Insurance:	
Mason Ins. Agency, law books	\$3 00
G. H. Aldrich & Son, town books	4 50
Mason Ins. Agency, school	100 00
	<hr/>
	\$107 50

Detail No. 18. Vital Statistics:	
Mildred Quigley	\$6 50

## Detail No. 19. Bounties:

N. F. Tolman	\$23 50
B. F. Richardson	50 00
W. C. Tolman	15 50
	<hr/>
	\$89 00

## Detail No. 20. Calcium Chloride:

State of N. H. for T. R. A. roads	\$240 10
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## Detail No. 21. Schools:

Treasurer school board	\$4,360 60
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## Detail No. 22. Town Hall Improvement Fund:

Florence Tolman, committee	\$146 00
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## Detail No. 23. Fire Dept. Aid:

Harrisville Fire Dept., Struther's fire	\$26 00
Harrisville Fire Dept., W. P. Tolman fire	32 00
	<hr/>
	\$58 00

## Detail No. 24. Snow fence:

Merrimac Farmers Exchange	\$114 10
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## Detail No. 25. Pine Blister Rust Control:

State of N. H. forestry dept.	\$200 00
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Detail No. 26. New Tractor-shovel and  
Bulldozer:

Clyde A. Coombs	\$5,860 00
Clyde A. Coombs (from capital reserve)	1,000 00
	<hr/>
	\$6,860 00

## Detail No. 27. Taxes Bought by Town:

Frank E. Upton, collector	\$159 48
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# REPORT OF ROAD AGENT MAINTENANCE

Jan. 1, 1947 to Jan. 1, 1948

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Edward Murdough, 712½ hrs. @ \$1.05	\$747 88
Percy Flood, 162 hrs. @ \$1.00	162 00
Joseph Creamer, 549½ hrs. @ \$1.00	549 50
Arnold Miner, 475 hrs. @ \$1.00	475 00
Don Warner, 489 hrs. @ \$1.00	489 00
Claude Hutchins, 400 hrs. @ \$1.00	400 00
George Curtis, 136½ hours @ \$1.00	136 50
Leonard Frazier, 21½ hrs. @ \$1.00	21 50
Raymond Poland, 65 hrs. @ \$1.00	65 00
Robert Curtis, 3 hrs. @ \$1.00	3 00
Earl Barrett, 3½ hrs. @ \$1.00	3 50
John McNally, 3 hrs. @ \$1.00	3 00
John Poland, 12 hrs. @ \$1.00	12 00
Winston French, 9 hrs. @ \$1.00	9 00
Maurice Tolman, 124½ hrs. @ \$1.00	124 50
Terry Quigley, 30 hrs. @ \$1.00	30 00
Alton Creamer, 3½ hrs. @ \$1.00	3 50
Harold Tompkins, 6 hrs. @ \$1.00	6 00
Will Guillow, 3 hrs. @ \$1.00	3 00
Edward Murdough, truck, 547 hrs. @ \$1.60	878 90
Frank Ball, 5 hrs. @ \$1.00	5 00
Socony-Vacuum Oil Co., 995 gal. gas	173 43
Perkins-Bassett and Wright, supplies	3 64
Baums Castorine Co., 25 lbs. grease	5 08
M. S. Perkins Machine So., supplies and welding	21 55
Howard Tompkins, filing saws	2 00
Winston French, 48 ft. oak plank @ .08c	3 84
John Bushy, repairing chains	3 00
Lewis Jackson, 1,400 ft. plank	84 00
Spencer Hardware, cable and supplies	32 04
Penn Hampshire Oil Co., 55 gal. oil	50 05
Edward Murdough, tractor fan belt	1 65



Henry Abare, 308 yds. gravel	30 80
Wilmer Tolman, 212 yds. gravel	21 20
Ethel Priest, 636 yds. gravel	63 60
Frank Upton, lumber	2 34
E. Weston, 39 yds. gravel	3 90
Arthur Whitcomb, tar patch	54 24
New England Metal Culvert Co.	89 16
Edward Murdough, tel. calls	7 80
T. R. A. expenses incl. in maintenance	170 25

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Amount expended	\$4,951 35
Amount drawn from town	4,951 35

## STRUTHERS ROAD

Edward Murdough, 22½ hrs. @ \$1.05	\$23 63
Don Warner, 24½ hrs. @ \$1.00	24 50
Clyde Hutchins, 8 hrs. @ \$1.00	8 00
Percy Flood, 8 hrs. @ \$1.00	8 00
Arnold Miner, 8 hrs. @ \$1.00	8 00
Edward Murdough, truck, 25 hrs. @ \$1.60	40 00
Wilmer Tolman, 142 yds. gravel	14 20

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Amount expended	\$126 33
Amount drawn from town	126 33

## SNOW REMOVAL

Edward Murdough, 563½ hrs. @ \$1.05	\$591 71
Frank Ball, 348½ hrs. @ \$1.00	348 50
Walter Hutchins, 92 hrs. @ \$1.00	92 00
Raymond Burt, 237½ hrs. @ \$1.00	237 50
Claude Hutchins, 82 hrs. @ \$1.00	82 00
John Poland, 42 hrs. @ \$1.00	42 00
Leonard Frazier, 113½ hrs. @ \$1.00	113 50
Ernest Breed, 41½ hrs. @ \$1.00	41 50
Earl Barrett, 11 hrs. @ \$1.00	11 00
Mike Stack, 6 hrs. @ \$1.00	6 00
Edgar Poland, 90 hrs. @ \$1.00	90 00
William Sherrard, 2½ hrs. @ \$1.00	2 50
Maurice Tolman, 4½ hrs. @ \$1.00	4 50
Terry Quigley, 3 hrs. @ \$1.00	3 00

Everett Pearl, 5½ hrs. @ \$1.00	5 50
Percy Flood, 85½ hrs. @ \$1.00	85 50
Don Warner, 63 hrs. @ \$1.00	63 00
Joseph Creamer, 19½ hrs. @ \$1.00	19 50
George Curtis, 45 hrs. @ \$1.00	45 00
John McNally, 63½ hrs. @ \$1.00	63 50
Victor Hutchins, 42 hrs. @ \$1.00	42 00
Clyde Hutchins, 13½ hrs. @ \$1.00	13 50
Frank Upton Jr., 6 hrs. @ \$1.00	6 00
Edward Murdough, truck, 198½ hrs. @ \$1.60	317 10
Arnold Miner, 77 hrs. @ \$1.00	77 00
Frank Upton Jr., truck, 1 hr. @ \$1.60	1 60
Socony Vacuum Oil Co., gas and oil	103 24
Ethel Priest, 148 yds. gravel	14 80
Arthur Whitcomb, 107.08 T sand	24 28
M. S. Perkins, steel and supplies	66 04
Spencer Hardware, supplies	21 53
Sheldon Barker, gas and anti-freeze	66 21
Merrimac Farmers Exchange, 2 t. salt	41 20
Sibley Oil Co., gas	84 00
Edward Murdough, windshield and canvass	9 29
Casellini and Venable, parts and labor	119 12
Wilcox Battery Service, repairing generator	12 50
Orville Wyman, rebuilding grousers, welding and labor	206 12
Penn Hampshire Oil, 33½ gal. oil	30 54
Keene Grain Co., 1 t. salt	20 50
Robertson Motor, battery	11 95
Edward Murdough, tel. calls	2 85
Clyde Coombs, generator and parts	71 21
Goodyear Store, 4 sealed-beam units	4 00
John McNally, paid G. Hill for welding	4 00
Joe Quinn, bulldozer	156 00
Orville Wyman, moving shovel	37 86
Amount expended	\$3,517 65
Amount drawn from town	3,517 55

EDWARD MURDOUGH,  
Road Agent.

# REPORT OF SUPERINTENDENT AND SEXTON 1947

## NELSON VILLAGE CEMETERY

Sup't and Sexton—Maurice D. Tolman

### APRIL

Maurice D. Tolman, 10 days 4 hrs.	\$84 00	
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\$84 00

### MAY

Maurice D. Tolman, 3 days	\$24 00	
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Don Warner Jr. and team, 2 hrs.	3 00	
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\$27 00

### NOVEMBER

Maurice D. Tolman, 5 hrs.	\$5 00	
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\$5 00

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\$116 00

Received from trust funds		116 00
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### DETAILED ACCOUNT

Maurice D. Tolman

1947

April 14 8 hours	\$8 00
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April 15 8 hours	8 00
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April 16 4 hours	4 00
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April 17 8 hours	8 00
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April 18 8 hours	8 00
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April 19 8 hours	8 00
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April 24 8 hours	8 00
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April 25 8 hours	8 00
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April 28 8 hours	8 00
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April 29 8 hours	8 00	
April 30 8 hours	8 00	
	<hr/>	\$84 00

## MAY 1947

May 5 8 hours	\$8 00	
May 13 8 hours	8 00	
May 15 8 hours	8 00	
	<hr/>	\$24 00

## DETAILED ACCOUNT

Don Warner Jr. and Team

May 5 2 hours	\$3 00	
	<hr/>	\$3 00

## NOVEMBER 1947

Amount Brought Forward

## DETAILED ACCOUNT

Nov. 20 3 hours	\$3 00	
Nov. 21 2 hours	2 00	
	<hr/>	\$5 00
		<hr/>
		\$116 00

General care includes: Cutting and burning brush,  
leaves raked and taken care of.



# REPORT OF TRUST FUNDS, TOWN OF NELSON

On DECEMBER 31, 1947

47

Date of Creation	Trust Funds Purpose of Creation	How Invested	Amount of Principal	Rate of Per Cent Interest	Balance of Income on Hand at Beginning of Year	Income During Year	Expended During Year	Balance of Income on Hand at End of Year
1902	Melville Cemetery Trust Fund	Loaned Town†	\$200.00	3%	\$30.38	\$6.76	\$10.00	\$27.14
1903	Bancroft Cemetery Trust Fund	Loaned Town†	100.00	3%	13.31	3.32	3.00	13.63
1906	Whitney Cemetery Trust Fund	Loaned Town†	50.00	3%	8.90	1.71	1.50	9.11
1908	Charles Atwood Cemetery Trust Fund	Loaned Town†	50.00	3%	6.00	1.66	1.50	6.16
1909	Flora Bryant Cemetery Trust Fund	Loaned Town†	50.00	3%	13.02	1.82	1.50	13.34
1910	Russell Kittredge Cemetery Trust Fund	Loaned Town†	100.00	3%	15.78	3.38	2.50	16.66
1921	James Derby Cemetery Trust Fund	Loaned Town†	300.00	3%	49.36	10.18	2.50	57.04
1923	Wilson Cemetery Trust Fund	Deposited in Cheshire Co. Savings Bank	100.00	2½%	15.74	2.90	1.50	17.14
1928	Isaac White Cemetery Trust Fund	Deposited in Cheshire Co. Savings Bank	50.00	2½%	5.28	1.38	1.50	5.16
1932	Henry Melville Cemetery Trust Fund	\$1,100 dep. Chesh. Co. Savings Bank	2,000.00	2½%	193.92	58.91	89.00	163.83
1932	Henry Melville Library Trust Fund	Deposited in Cheshire Co. Savings Bank	1,000.00	2½%		25.15	25.15	
1933	Delia H. Snow Cemetery Trust Fund	Deposited in Cheshire Co. Savings Bank	100.00	2½%	18.41	2.97	1.00	20.38
1946	Edric B. Smith Cemetery Fund	Deposited in Cheshire Co. Savings Bank	100.00	2½%	1.04	2.54	.50	3.08
	Totals		\$4,200.00		\$371.14	\$122.68	\$141.15	\$352.67

†Note given.

ADA B. UPTON,  
CORA J. TOLMAN,

Trustees.

**LIBRARY REPORT**

Jan. 1 to Dec. 31, 1947

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Total number of volumes in library	3,968
Number of volumes purchased	13
Number of volumes presented	75
Number of library volumes circulated	388
Number of periodicals circulated	138
Number of volumes, lent by State Library	
Extension Service, circulated	94
Total number of volumes and periodicals circulated	526

ALICE W. SHARPLES,

Librarian.

## LIBRARY FINANCIAL REPORT

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### RECEIPTS

On hand Jan. 1st, 1946, cash	\$89 22
White fund	66 46
Interest on Melville fund	25 15
Dividends from Tel. and Tel. stock	108 00
Sale of 12 rights @ \$1.21 each	14 52
Gifts	1 00
Fines	09
	<hr/> \$304 44

### PAYMENTS

Palmer Ins. Agency	\$9 56
Books	27 76
Postage	84
Catalogue cards	5 40
Alice Sharples, librarian	52 00
William Sharples, janitor service and supplies	20 61
	<hr/> \$116 17
White fund	\$66 46
Cash	121 81
	<hr/>
Balance on hand, Jan. 1st, 1948	\$188 27

WILMER C. TOLMAN,  
Treasurer.

## TOWN HALL

Report of Maurice D. Tolman, Janitor 1947

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Mar. 8	Care of hall and cleaned light globes	\$1 25
Mar. 10	Care of hall, fire for checklist	1 00
Mar. 11	Care of hall, fire for town meeting	1 25
Apr. 15	Care of hall, fire for selectmen	1 00
July 5	Removing hay around buildings	1 50
July 8	Care of hall for school meeting	1 00
Aug.	Care of hall for picnic week	1 25
Dec. 15	Taking in wood	50
Dec. 20-24	Care of hall fires	1 00
Mar. 8-10, Dec. 24-30	Snow shoveled	1 50
	Care of hall for 21 dances and 5 fires	22 25
Dec. 31	Care of hall and fire	75

Supplies for 1947:

Mar, 8	4 electric light bulbs	1 02
Dec. 19	5 electric light bulbs	1 49
	3 cans lye	30
	3 rolls toilet paper	36
	5 pkges. floor wax	1 00

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\$38 46

Town hall rent received:

21 dances at \$6.00 a dance	\$126 00
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## AUDITOR'S REPORT

I hereby certify that I have examined the accounts of the Selectmen, Trustees of Trust Funds, Town Treasurer, Town Clerk, Road Agent, Tax Collector, Library Financial Report and Superintendent of the Cemetery and Sexton and find them correctly cast and properly vouched.

FRANCIS TOLMAN,

Auditor.



## THE STATE OF NEW HAMPSHIRE

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### SCHOOL WARRANT

To the Inhabitants of the School District in the town of Nelson qualified to vote in district affairs:

You are hereby notified to meet at the Nelson Town Hall in said district on the ninth day of March, 1948, at 1:30 o'clock in the afternoon, to act upon the following subjects:

1. To choose a Moderator for the coming year.
2. To choose a Clerk for the ensuing year.
3. To choose a Member of the School Board for the ensuing three years.
4. To choose a Treasurer for the ensuing year.
5. To determine and appoint the salaries of the School Board and Truant Officer, and fix the compensation of any other officers or agent of the district.
6. To hear the reports of Agents, Auditors, Committee or Officers chosen, and pass any vote relating thereto.
7. To choose Agents, Auditors and Committees in relation to any subject embraced in this warrant.
8. To see if the district will vote to make any alteration in the amount of money required to be assessed for the ensuing year for the support of public schools and the payment of the statutory obligations of the district, as determined by the school board in its annual report.
9. To see what action the district will take concerning transportation for pupils to Keene High School and raise and appropriate money for the same.

To transact any other business that may legally come before said meeting.

Given under our hands at said Nelson this 31st day of January, 1948.

EARL W. BARRETT,  
D. PAGE WHEELWRIGHT,  
W. H. FRENCH,

School Board.

A true copy of Warrant—Attest:

EARL W. BARRETT,  
D. PAGE WHEELWRIGHT,  
W. H. FRENCH,

School Board.

## REPORT OF SCHOOL BOARD

### FINANCIAL REPORT

For the Fiscal Year Beginning July 1, 1946 and Ending  
June 30, 1947

### CERTIFICATE

This is to certify that the information contained in this report was taken from official records and is complete and correct to the best of our knowledge and belief. The accounts are kept in accordance with Section 24 of Chapter 82 of the Revised Laws of New Hampshire and upon forms prescribed by the State Tax Commission.

JOHN H. FRYE,  
Superintendent.

EARL W. BARRETT,  
D. PAGE WHEELWRIGHT,  
W. H. FRENCH,  
School Board.

June 30, 1947.

### RECEIPTS

State and federal aid:	
Equalization and general aid	\$1,006 79
Local taxation:	
Support of school, tuition, salaries, debt and interest and other statutory obligations	3,994 55
Special appropriations	500 00
From sources other than taxation:	
Dog licenses (from selectmen)	51 20
Total receipts from all sources	\$5,552 54
Cash on hand at beginning of year, July 1, 1946	1,367 56
Grand total	\$6,920 10

## PAYMENTS

Salaries of district officers	\$88 75
Superintendent's excess salary	110 00
Tax for state wide supervision	82 00
Expenses of administration	74 05
Teachers' salary	1,518 56
Text books	39 21
Scholars' supplies	112 95
Other expenses of instruction	18 57
Janitors' salary	69 00
Fuel	109 45
Water, light, janitors' supplies	27 46
Repairs and replacements	821 24
Health supervision	112 12
Transportation of pupils	1,407 40
High school and academy tuition	681 24
Elementary school tuition	309 00
Other special activities	73 05
New equipment	252 05
<hr/>	
Total payments for all purposes	\$5,906 10
Total cash on hand at end of year (June 30, 1947)	1,014 00
<hr/>	
Grand total	\$6,920 10

## AUDITOR'S CERTIFICATE

This is to certify that I have examined the books and other financial records of the school board of Nelson of which this is a true summary for the fiscal year ending June 30, 1947, and find them correctly cast and properly vouched.

FRANCIS W. TOLMAN,  
Auditor.

July 7, 1947.



## SCHOOL TREASURER'S REPORT

Fiscal Year Ending June 30, 1947

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Cash on hand June 30, 1946	\$1,367 56
Received from selectmen:	
Appropriations for current year	4,494 55
Dog tax	51 20
Received from state treasurer, state aid	1,006 79
<hr style="width: 20%; margin-left: auto; margin-right: auto;"/>	
Total amount available for fiscal year	\$6,920 10
Less school board orders paid	5,906 10
<hr style="width: 20%; margin-left: auto; margin-right: auto;"/>	
Balance on hand as of June 30, 1947	\$1,014 00

DORIS H. BALL,  
District Treasurer.

June 30, 1947.

### AUDITOR'S CERTIFICATE

This is to certify that I have examined the books, vouchers, bank statements and other financial records of the treasurer of the school district of Nelson, of which the above is a true summary for the fiscal year ending June 30, 1947 and find them correct in all respects.

FRANCIS W. TOLMAN,  
Auditor.

July 7, 1947.

**SCHOOL BOARD'S ESTIMATE FOR 1948-1949**  
**SCHOOL DISTRICT OF NELSON**

**DETAILED STATEMENT OF EXPENDITURES**

Support of school:	Elementary
Teachers' salaries	\$2,200 00
Textbooks	200 00
Scholars' supplies	200 00
Flags and appurtenances	5 00
Other expenses of instruction	75 00
Janitor services	100 00
Fuel	200 00
Water, light, janitor's supplies	75 00
Minor repairs and expenses	350 00
Health supervision (Medical inspection)	150 00
Transportation of pupils	2,000 00
Payment of elementary tuitions	450 00
Other special activities	100 00
	\$6,105 00
Other statutory requirements:	
Salaries of district officers (fixed by district)	\$85 00
Truant officer and school census	10 00
Tuition in high school and academies (estimated)	1,200 00
Superintendent's excess salary (fixed by Union)	100 00
Per capita tax (report of state treasurer)	98 00
Other obligations imposed by law or established by the district*	275 40
	1,768 40
Total amount to meet school board's budget	\$7,873 40

## ESTIMATED INCOME OF DISTRICT

Balance June 30, 1948 (estimated)	\$400 00
State aid (December 1948 allotment)	1,000 00
Dog tax (estimated)	75 00
	<hr/>
Deduct total estimated income not raised by taxation	1,575 00
	<hr/>
Assessment required to balance school board's budget	\$6,298 40
Special appropriations proposed:	
(Articles in Warrant)	
To see what action the district will take concerning transportation for pupils to Keene High School and raise and appropriate money for the same.	
*Teachers' Retirement assessment	\$100 40
Administration	75 00
New equipment	100 00
	<hr/>
	\$275 40

EARL W. BARRETT,  
D. PAGE WHEELWRIGHT,  
W. H. FRENCH,

School Board.

Nelson, N. H., January 31, 1948.

## REPORT OF SUPERINTENDENT OF SCHOOLS

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To the School Board and Citizens of Nelson:

I herein submit my fifth annual report as Superintendent of Schools.

The general demand for better educational opportunities for the youth in our rural schools is indeed a serious problem at the present time. School districts maintaining one or two room rural schools should make a careful study of the school program and facilities in order to determine the best solution.

In order to meet the various individual needs of boys and girls and to prepare most of them to enter high school the modern elementary school has many new responsibilities. The development of the basic skills and abilities in reading, writing, and arithmetic are as essential as ever. More effective learning in the social studies with increased emphasis on democratic living is needed to develop better citizenship both within and outside the school. An adequate school program should also provide the opportunities for directed experiences in music, the fine arts, manual arts, domestic arts, general science, health and wide social contacts.

The Nelson School District has been fortunate in retaining the services of Freda Hastings to teach at the Munsonville school. Good teachers with successful experience in one room rural schools are very scarce at the present time. About seventy percent of the one room rural schools in New Hampshire have been closed within the last two decades. This trend has been accelerated due to shortages. The consolidation of elementary schools within a district and legal provisions for cooperative schools for adjoining districts have resulted. Parents and citizens, working with the school officials, should investigate the costs, services, and efficiency of the school program from time to time.



Many improvements have been made at the Munsonville school since my last report. These changes have resulted in more comfortable physical conditions, improved instruction, and better morale and citizenship. A list of the recent improvements follows:

1. Repairs on the foundation of the school building, also new shingles and fresh paint on the outside.
2. Redecoration of the front hall and classroom with new paint on the walls and ceilings.
3. Better physical conditions due to the automatic oil heater, insulation over the classroom ceiling and the use of storm sash.
4. New movable furniture which results in better posture and improved work. These new units vary in size and are also adjustable to the needs of growing children.
5. Improvements in teaching aids, including textbooks, new maps, blackboards and bulletin boards.

#### ORGANIZATION AND CLASSIFICATION

Grade	Promotions	Enrollments
	June, 1947	September, 1947
1	0	0
2	4	0
3	5	6
4	3	7
5	1	5
6	5	1
7	2	4
8	2	2
	—	—
Totals	22	25

Ten pupils from Nelson Village attended the Harrisville School during the school year 1946-1947. Five of this number did not finish the year due to changes in address. One pupil attended the elementary school in Dublin and one in Stoddard. Nine pupils enrolled at Keene High School. Seven of this number were enrolled the entire school year.

Mrs. Eva McCullough having resigned in January, 1947 was replaced by Mrs. Freda Hasting of East Sullivan.

Miss Margaret E. Harris has attended the pupils as school nurse. Her report included herewith explains the health work.

A cumulative permanent record sheet is kept for each pupils in Grades 1-8 inclusive. This record shows the individual growth of the pupil over the eight year period as indicated by mental and physical tests. The report card marks are also recorded along with other pertinent information including attendance, health and deportment.

Everett Frazier and John Warner graduated from the eighth grade at Munsonville school in June, 1947.

#### STATISTICS FOR SCHOOL YEAR 1946-1947

Total length of school year in weeks	37
Number of different pupils registered	28
Number of pupils promoted, June, 1947	22
Number of pupils not promoted, June, 1947	3
Number of half days school was in session	350
Average membership	24.98
Average attendance	22.90
Percent of attendance	92.41
Average number of tardinesses per pupil	2.06
Number of pupils neither absent nor tardy	0
Number of pupils transported by the district	15
Number of visits by the superintendent	18
Number of visits by the school nurse	12
Number of visits by the parents and citizens	32

#### CONCLUSION

I wish to thank the teachers, members of the School Board, and other school employees for their services to the district. The cooperation of the parents and citizens is also greatly appreciated.

Respectfully submitted,

JOHN H. FRYE,

Superintendent of Schools.

Marlborough, N. H., January 26, 1948.

## REPORT OF THE SCHOOL NURSE

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Examined by the nurse, November, 1947:

Total number of pupils examined	26
Number with defective vision	7
Number of pupils with poor posture	2
Number with dental caries	14
Number with symptoms of diseased tonsils	10
Number with defective breathing	6
Number with enlarged glands	1
Number with skin disease	1

Defects corrected during school year 1946-1947:

Number with defective vision corrected by glasses	6
Number with dental caries treated by dentists	3
Total number of visits during school year	16
Number of home visits	5
Number of classroom inspections	8
Number of treatments in school	3
Number of pupils tested with audiometer	20

Respectfully submitted,

MARGARET E. HARRIS, R. N.

# VITAL STATISTICS

At the request of the Selectmen, there is submitted herewith a transcript of the births, marriages and deaths as recorded in the Office of the Town Clerk for the year ending December 31, 1947.

## BIRTHS REGISTERED IN THE TOWN OF NELSON, N. H., FOR THE YEAR ENDING DEC. 31, 1947

Date of Birth.	Name of Child (if any.)	Sex and Condition.			Name of Father.	Maiden Name of Mother.	Occupation of Father.	Birthplace of Mother.	Birthplace of Father.
		Male or Female.	Living or Stillborn.	No. of child 1st, 2d, etc.					
May 17 Dec. 16	Albert Lee Barry Lee	M	L	1	Not stated Arnold G. Miner	Ann L. Whipple Norma J. Tompkins	Truck driver	Keene Nelson	Leominster, Ms.
		M	L	2					

# MARRIAGES REGISTERED IN THE TOWN OF NELSON, N. H., FOR THE YEAR ENDING DEC. 31, 1947

Date of Mar- riage.	Place of Marriage.	Name and Surname of Groom and Bride.	Residence of each at time of Marriage	Age in years.	Occupation of Groom and Bride.	Place of Birth of each.	Names of Parents.	Birthplace of Parents.	* Condition.	Name, Residence and Official Sta- tion of person by whom mar- ried.
July 12	Nelson	Harold W. Snowden, Jr.	E. Orange, N. J.	32	Banking	Pittsburgh, Pa.	Harold W. Snowden, Edith Evans	Washington, Pa.	2d	Rv J D Johnston
		Jane Brent	E. Orange, N. J.	32	At home	Evanston, Ill.	Walter M. Brent Katherine Massey	Washington, Pa. Min'al Pt., Wisc.	1st	Keene
July 30	Nelson	Henry Turomsha	Florence, Ms.	22	Box mkr.	Florence, Ms.	Alex. Turomsha Anna Mardes	England Russia	1st	Rv W O Conrad
		Beverly Lowell	Florence, Ms.	20	Bookkeeper	New Britain, Ct.	Walter Lowell Jennie Aitchison	Russia England	1st	Nelson
Sept. 12	Keene	Chas. R. King	Keene	26	Carpenter's Helper	Keene	Oliver J. King Myrtle Terrell	Canada Keene	1st	L F Warren,
		Arlene V. Warner	Nelson	23	Spinner	Nelson	Don L. Warner	Keene	1st	Keene
Dec. 6	Keene	Maurice L. Guillow	Nelson	42	Machinist	Nelson	Grace L. Towne Willie L. Guillow	Nelson Westmoreland	2d	Rv A N James
		Hazel R. Warlick	Columbus, Ga.	33	At home	Hartwell, Ga.	Zaldee V. Bridge Geo. Reynolds Fannie Richardson	E. Sullivan Hartwell, Ga. Hartwell, Ga.	2d	Keene

\*What marriage—whether 1st, 2nd, etc.



# DEATHS REGISTERED IN THE TOWN OF NELSON, N. H., FOR THE YEAR ENDING DEC. 31, 1947

Date of Death.	Name and Surname of the Deceased.	Age			Place of Birth.	Sex and Cond'n		Place of Birth.		Name of Father.	Maiden Name of Mother.
		Years.	Months.			S, M., W.*	Male or Female.	Father.	Mother.		
			Days.								
Mar. 12	Carrie E. Struthers	82	9	10	Nelson	F	M	Nelson	Sullivan	Noah Hardy	Maria Stone
" 12	Alfred L. Struthers	87	2	0	Millbury, Ms.	M	M	St. Remy, Can.	Upton, Ms.	Wm. Struthers	Eliza Clafin
May 22	Eva F. Wilder	69	4	8	Nelson	F	W	Nelson	Francestown	Frank R. Holt	Lucretia Bartlett
June 1	Elmer C. Orff	58	10	10	Waldoboro, Me.	M	M	Maine	Maine	Loren Orff	Annie Taylor
July 11	Etta M. Tolman	83	0	4	Hillsboro, N. B.	F	M	New Brunswick	North Carolina	Wm. S. Milton	Martha Shaw
" 17	Wm. C. Gerrish	69	8	4	Brooklyn, N. Y.	M	M	Unknown	Unknown	Wm. Gerrish	Florena Churchill

\*Single, married or widowed.

I hereby certify that the foregoing transcript of births, marriages and deaths is correct according to the best of my knowledge and belief.

MILDRED G. QUIGLEY,  
Town Clerk.





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## FOREST FIRE PROBLEM SERIOUS

The year 1947 was one of the worst periods of drouth and forest fire occurrence in eastern United States history. Lack of water ruined crops lowered water levels and dried up brooks everywhere. Three months of deficient rainfall and abnormally high temperatures resulted in many fires which were mostly well controlled and kept within bounds. Only the high winds beginning on October 23rd caused a few fires to escape beyond immediate control. These few fires resulted in burning some 15,000 acres and the loss of 63 or more buildings in four New Hampshire towns.

All October fires were costly. They burned deeply in the ground and required day and night patrol of large crews of men until the rains came late in October. Towns which escaped from serious fires might easily have been in the midst of the most serious conflagration we had.

Governor Dale closed the woods effective at midnight of October 15th. With the blow-up of October 23rd, a second proclamation closed all back roads and authorized towns to inaugurate patrol. The effect of this was to cut down subsequent fires for the rest of the dry period.

Local fire warden forces performed an admirable job to hold the more than 200 fires that occurred during this October period. Many men were taxed to the utmost as the emergency continued. To them and all those who did their work, the people of New Hampshire owe a debt of gratitude. The state forest fire control agency based on local town wardens and town crews wherever adequately equipped rose to the occasion and met the test in whatever town their services were needed.

It is now time to take stock everywhere of our fire fighting facilities for the season ahead and to make them adequate where necessary. To this end town fire plans and training programs for wardens, deputies and other key men in each district are being arranged or in progress. If equipment and tools are insufficient to properly equip the available man power in each community with the right tools for the job, they should be provided for at once. The yearly addition of fire tools to the town supply will generally need to be built up. The state sells tools to the towns and shares one-half their cost. Good equipment is important and can help greatly to keep both damage and fire costs at a minimum.

For many years we have requested our wardens not to issue burning permits except on rainy days. This regulation will be in effect again this year as it is one of the best means of assuring such fires from getting out of control. Nine out of every ten fires can be prevented, 98 percent of all fires being due to human carelessness. Be sure to get a permit for any fire in or near woodland when the ground is free from snow. Be sure your fires are always out before you leave them. Help us in getting the traveling public to keep from throwing out lighted matches or cigarettes. Be careful of all fires in or near woodland.

F. J. BAKER,  
District Chief.

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